

News release on behalf of the Accounts Commission - reporting independently on the performance of local government in Scotland.

Embargoed until 00:01 hours, 28 March 2024

Moray Council failing to make sufficient progress

Moray Council must accelerate plans to transform how it works and delivers services, demonstrating it can sustain the pace and momentum to change.

In a new report, the Accounts Commission says the council has been told in repeated reviews over the past 18 years that while it has made improvements, these have not been fast enough.

Plans to transform how the council works and deliver services must be accelerated and be more ambitious. The Commission says the council's modernisation plans must set out clear targets, deadlines and lines of responsibility. This is vital to manage resources and money effectively to deliver services that improve the lives of local people.

Unless this happens, the council will fail to identify savings needed to tackle a budget gap of over £31 million. The Commission says it is extremely concerned the council is relying on as-yet unidentified savings and the unsustainable use of financial reserves.

The council must comply with its legal obligation to publish timely reporting on how well it is performing. Doing so will enable the council to respond more quickly to areas of poor performance.

The council intends to produce a combined action plan, setting out how it will address the issues highlighted by the Commission. This includes bringing in external support to help improve collaborative working across political parties.

Jo Armstrong, Chair of the Accounts Commission said:

"It is nearly 20 years since we first published a Best Value report on Moray Council and progress on plans to transform how it works and delivers services has been frustratingly slow. This has limited the council's ability to make vital financial savings, ensure strong financial management and produce accurate financial forecasts. Relying on money from reserves and one-off savings is simply unsustainable.

"Recent action to bring in external support is welcome, but we have real concerns the council won't be able to attract and retain enough senior staff, with the right skills, to deliver on the transformation that's required. Moray Council must take note of the Accounts Commission's findings which are there to support the council to make the improvements necessary."

For further information contact Joanna Mansell Tel: 07970331858 jmansell@audit-scotland.gov.uk or media@audit-scotland.gov.uk

Notes to Editors:

1. This report is the fifth to reflect [the Accounts Commission's new approach to Best Value](#). It is fully integrated into annual audit work, reported in Annual Audit Reports, and includes detailed work each year on a national theme. For 2022-23 the national theme is strategic leadership.
2. The Controller of Audit will report to the Accounts Commission on each council's performance on their duty of Best Value at least once over the five-year audit appointment. The Commission will then choose how it wishes to respond.
3. The Accounts Commission has reported on Moray Council six times since 2016. [The most recent report was published in March 2022](#).
4. The Accounts Commission has a statutory power to define the performance information that councils must publish for performance comparison and benchmarking purposes. It fulfils this power by issuing a [Statutory Performance Information \(SPI\) Direction](#) to councils.
5. The Accounts Commission holds councils and local government bodies in Scotland to account and helps them improve. It operates impartially and independently of councils and of the Scottish Government and meets and reports in public.
6. Audit Scotland is a statutory body set up in April 2000, under the Public Finance and Accountability (Scotland) Act 2000. It provides services to the Auditor General for Scotland and the Accounts Commission for Scotland.
7. All reports by the Accounts Commission and Auditor Scotland published since 2000 are available on the [Audit Scotland website](#).